

Appl. No. 10/614,373
Reply to Office Action of June 20, 2006

AMENDMENTS TO THE CLAIMS:

This listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently Amended) A magnetic recording medium obtained by coating, on a non-magnetic support, a magnetic coating material having a magnetic powder and binder dispersed in a solvent, wherein said binder contains two polyurethane resins, one of the polyurethane resins being:

an aromatic polyester polyurethane resin obtained by urethanization of an aromatic polyester with an aromatic diisocyanate; and

a polyurethane resin obtained by urethanization of a glycol having a molecular weight of 60 to 250 with an aromatic diisocyanate under a condition ensuring a urethane group concentration of 3.0 mmol/g or above,

said aromatic polyester polyurethane resin has an OH value of 10 to 500 KOH mg/g,

said aromatic polyester polyurethane resin and said polyurethane resin contain any one of metal sulfonate, tertiary amine or quaternary ammonium salt, and said binder contains an aromatic isocyanate hardener [(.]]) and

wherein said binder does not contain a vinyl group and does not contain a halogen containing resin.

Claims 2-8. (Cancelled)

9. (Withdrawn) A magnetic recording medium obtained by coating, on a non-magnetic support, a magnetic coating material having a magnetic powder and a binder dispersed in a solvent, wherein said binder contains a polyurethane resin which comprises water, glycol or triol having a molecular weight of 60 to 250, diamine, amino alcohol and diisocyanate, and has an OH value of 0.5 to 1.0 mmol/g.

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10. (Withdrawn) The magnetic recording medium as claimed in **Claim 9**, wherein said polyurethane resin contains a low-molecular-weight polyester having a number-average molecular weight of 2,000 or below.